

**North Carolina State Board of Certified Public Accountant Examiners**

1101 Oberlin Road Suite 104 • PO Box 12827 • Raleigh NC 27605

Phone 919-733-1423 • Fax 919-733-4209 • Web [www.nccpaboard.gov](http://www.nccpaboard.gov)

**INSTRUCTIONS FOR CONVERSION OF A LIMITED LIABILITY COMPANY TO A  
PROFESSIONAL LIMITED LIABILITY COMPANY**

Attached is an application for the *Registration of a Professional Limited Liability Company*. Complete the bottom portion of this form and return it, along with the requested information and fees, to the Board. Please keep a copy of these instructions for your reference. Please contact the Secretary of State's office by telephone at (919) 807-2225 or visit the Secretary of State's web site ([www.sosnc.com](http://www.sosnc.com)) to obtain the necessary forms and fee information. The following items must be completed and/or enclosed for the application to be processed:

**Forms and Paperwork**

- A photocopy of the original *Articles of Organization*;
- Two exact copies of the *Articles of Amendment* for the proposed professional limited liability company;
- Two copies of the proposed CPA firm letterhead;
- Completed *Registration of a Professional Limited Liability Company* application; and
- Completed *Peer Review Compliance Information* sheet and *Final Letter of Acceptance* from the AICPA, NCACPA, or appropriate state society confirming compliance

**NOTE:** If foreign limited liability company, you must also include the forms for amending the *Certificate of Authority*

**Fees**

- A check for **\$50.00** payable to the **NC State Board of CPA Examiners**; and
- A check payable to the Secretary of State for the correct fee (from Secretary of State web site, [www.sosnc.com](http://www.sosnc.com)) required for filing the *Articles of Amendment* or the *Amended Certificate of Authority*

Upon receipt of this information, the Board staff will complete an additional form that certifies to the Secretary of State that the limited liability company name complies with the Board's rules and that the proposed members are properly licensed. The Board staff will instruct the Secretary of State to send a certified copy of the *Articles of Amendment*, after filing, to the Board. Upon receipt, the Board will send a *Certificate of Registration* and the certified copy of the *Articles of Amendment* to the contact person listed below. If the Board or the Secretary of State encounters any problems, this person will be notified.

Please complete the contact information below and submit to the Board with other required information:

-----  
Contact Person

Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City, State & ZIP: \_\_\_\_\_

Daytime Telephone: \_\_\_\_\_

E-Mail Address: \_\_\_\_\_

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## REGISTRATION OF A PROFESSIONAL LIMITED LIABILITY COMPANY

Pursuant to 21 NCAC 08J.0108, all CPA firms are required to register with the Board. CPA firms must re-register annually in accordance with NCGS 57C-2-01(c); 93-12(7b); and 21 NCAC 08J and 08K.

CPA Firm Name: \_\_\_\_\_

Supervising CPA: \_\_\_\_\_

CPA Certificate No.: \_\_\_\_\_

Street Address: \_\_\_\_\_

City/State/ZIP: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City/State/ZIP: \_\_\_\_\_

Telephone Number: (\_\_\_\_) \_\_\_\_\_

Fax Number: (\_\_\_\_) \_\_\_\_\_

E-Mail Address: \_\_\_\_\_

Web Site Address: \_\_\_\_\_

I practiced and have ownership in (CPA firm name) \_\_\_\_\_

and wish to \_\_\_\_ continue \_\_\_\_ cancel that CPA firm's registration (NOT including this registration).

**NOTE:** Professional Corporations, Professional Limited Liability Companies, and Limited Liability Partnerships must dissolve/withdraw with the Secretary of State before being removed from the Board's list of active firms.

Please provide the information requested above on an attached sheet for all other offices operated or maintained by the applicant professional limited liability company. If there are no other offices, check here ( ).

Complete the attached *Required Information* sheet and submit with proper fee, two copies of the proposed firm letterhead, and this registration form.

SIGNATURE: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

### FOR BOARD USE:

Company No.: \_\_\_\_\_

Date Entered: \_\_\_\_\_

Entered By: \_\_\_\_\_

Amt. Paid: \_\_\_\_\_

Deposit No.: \_\_\_\_\_

Date: \_\_\_\_\_

**REQUIRED INFORMATION**

- 1) List all resident North Carolina partners below or on additional sheets:

Name \_\_\_\_\_ NC Cert. # (if applicable) \_\_\_\_\_  
 Home Address \_\_\_\_\_  
 City/State/ZIP \_\_\_\_\_ Home Phone \_\_\_\_\_  
 Percent of Ownership \_\_\_\_\_ SS # \_\_\_\_\_  
 Name \_\_\_\_\_ NC Cert. # (if applicable) \_\_\_\_\_  
 Home Address \_\_\_\_\_  
 City/State/ZIP \_\_\_\_\_ Home Phone \_\_\_\_\_  
 Percent of Ownership \_\_\_\_\_ SS # \_\_\_\_\_  
 Name \_\_\_\_\_ NC Cert. # (if applicable) \_\_\_\_\_  
 Home Address \_\_\_\_\_  
 City/State/ZIP \_\_\_\_\_ Home Phone \_\_\_\_\_  
 Percent of Ownership \_\_\_\_\_ SS # \_\_\_\_\_  
 Name \_\_\_\_\_ NC Cert. # (if applicable) \_\_\_\_\_  
 Home Address \_\_\_\_\_  
 City/State/ZIP \_\_\_\_\_ Home Phone \_\_\_\_\_  
 Percent of Ownership \_\_\_\_\_ SS # \_\_\_\_\_

- 2) List all non-resident partners below or on additional sheets:

Name \_\_\_\_\_ Orig. Cert. # (if applicable) \_\_\_\_\_  
 Home Address \_\_\_\_\_  
 City/State/ZIP \_\_\_\_\_ Home Phone \_\_\_\_\_  
 Percent of Ownership \_\_\_\_\_ SS # \_\_\_\_\_  
 Name \_\_\_\_\_ Orig. Cert. # (if applicable) \_\_\_\_\_  
 Home Address \_\_\_\_\_  
 City/State/ZIP \_\_\_\_\_ Home Phone \_\_\_\_\_  
 Percent of Ownership \_\_\_\_\_ SS # \_\_\_\_\_  
 Name \_\_\_\_\_ Orig. Cert. # (if applicable) \_\_\_\_\_  
 Home Address \_\_\_\_\_  
 City/State/ZIP \_\_\_\_\_ Home Phone \_\_\_\_\_  
 Percent of Ownership \_\_\_\_\_ SS # \_\_\_\_\_  
 Name \_\_\_\_\_ Orig. Cert. # (if applicable) \_\_\_\_\_  
 Home Address \_\_\_\_\_  
 City/State/ZIP \_\_\_\_\_ Home Phone \_\_\_\_\_  
 Percent of Ownership \_\_\_\_\_ SS # \_\_\_\_\_

**NOTE:** All non-resident CPA partners who enter North Carolina to practice must provide the Board with a *Notification of Intent to Practice*. Have all such partners practicing in this State provided the necessary *Notification of Intent to Practice*? (    ) Yes (    ) No

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**PEER REVIEW COMPLIANCE INFORMATION**

**Conversion of a Limited Liability Company to a Professional Limited Liability Company**

Please answer the questions below regarding your CPA firm's compliance with the Peer Review requirements in NCGS 93-12(8)(c) and 21 NCAC 08M.

During the past 12 months, this office of my CPA firm has:

Issued compilations	Yes _____	No _____
Performed agreed-upon procedures	Yes _____	No _____
Issued reviews	Yes _____	No _____
Issued audits	Yes _____	No _____
Issued SSARS 8 compilations	Yes _____	No _____
Undergone an approved peer review program pursuant to 21 NCAC 08M .0104	Yes* _____	No _____

\*Program Type: \_\_\_\_\_

\*Peer Review Due Date: \_\_\_\_\_

**NOTE:** If you answered yes to any of the first four (4) questions above, you must enroll in the AICPA Peer Review Program administered by the NCACPA. To enroll in the Peer Review Program, contact the NCACPA Peer Review Coordinator by telephone at (919) 469-1040 or 1-800-722-2836.

Following the completion of your CPA firm's first peer review, you must send the Board a copy of the *Final Letter of Acceptance* from the AICPA or NCACPA. If you receive an *Adverse Report* or *Second Modified Report*, you must send the Board a copy of the *Peer Review Report*, the *Letter of Comments*, the *Letter of Response*, and the *Final Letter of Acceptance*.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_